

111TH CONGRESS
2D SESSION

H. R. 5659

To amend the Internal Revenue Code of 1986 to provide for the payment of recovery rebates on the basis of tax returns for 2007 notwithstanding the limitation on timing of payments where necessary to correct a manifest injustice.

IN THE HOUSE OF REPRESENTATIVES

JULY 1, 2010

Ms. PINGREE of Maine introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for the payment of recovery rebates on the basis of tax returns for 2007 notwithstanding the limitation on timing of payments where necessary to correct a manifest injustice.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. PAYMENT OF RECOVERY REBATES BASED ON**
2 **2007 RETURNS NOTWITHSTANDING LIMITA-**
3 **TION ON TIMING OF PAYMENTS TO CORRECT**
4 **MANIFEST INJUSTICE.**

5 Paragraph (3) of section 6428(g) of the Internal Rev-
6 enue Code of 1986 is amended by striking “2008.” and
7 inserting “2008, unless the Secretary determines paying
8 such refund or credit is necessary to correct a manifest
9 injustice.”.

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